

Volume 10 presents statewide general IT costs using the standard of accounting for IT costs per state policy implemented at the beginning of this fiscal year. This policy provides standard IT accounts and employee job codes which have been designated to present general IT costs. However, the IT job codes specified in this policy are utilized by agencies in the recording of not only general IT costs but also direct program costs. A good way to define the difference is that jobs that develop, support, and manage software or networks are considered general IT activities while jobs that collect, analyze, and present data are considered direct program activities. The inclusion of direct program costs in Volume 10 results in an overstatement of general IT costs. Therefore, additional agency data should be considered to ensure accurate general IT costs are used for legislative consideration.